

Tax Policy Directive #4

May 1992

Purpose: Tax policy Directives are intended to provide the general public with information concerning the Department's official position in regard to a specific issue. These directives may be relied upon by taxpayers until superseded by another policy directive, a change in statute or regulation, or a court decision that would render the policy directive void.

Subject: Refund Claims Documentation

References: 45 IAC 15-9-2 (d)

Introduction

The purpose of this directive is to explain the Department's policy for not accepting improperly filed claims for refund.

Discussion

A properly filed claim for refund must contain:

- (1) the amount of refund claimed;
- (2) a sufficiently detailed explanation of the basis of the claim such that the Department may determine its correctness;
- (3) the tax period for which the overpayment is claimed; and
- (4) the year and date the overpayment was made.

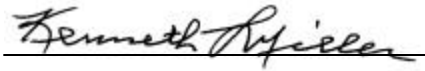
The claim must also be filed on a form prescribed by the Department.

A sufficiently detailed explanation of the basis of the claim means that the claim for refund must contain, if necessary, proper and complete documentation for the Department to make a determination to grant or deny the claim for refund. If the Department determines that such documentation is necessary and has not been included with the claim for refund, it will be returned to the sender and no further action will be taken by the Department.

It will also be the position of the Department that any subsequently filed claim for refund with proper documentation will be considered filed, for purposes of IC 6-8.1-9-1 (a), in accordance with IC 6-8.1-6-3.

Conclusion

A claim for refund is not considered to be filed with the Department until it meets the requirements outlined above.

A handwritten signature in cursive script, reading "Kenneth L. Miller", is positioned above a horizontal line.

Kenneth L. Miller
Commissioner